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FINANCIAL MATTERS: FINANCIAL SITUATION OF UNIDO

Report of the Director-General

Summary

Provides an update on the status of assessed contributions to the regular budget and of advances to the Working Capital Fund as of 15 November 1993 (annexes I and II), cash flow analyses for the years 1993 and 1994 (annex III), and the regular budget performance report for 1992-1993 as of 31 October 1993 (annex IV) and the revised appropriations for 1992-1993 by major programme (annex V).

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Introduction

1. In the second year of the 1992-1993 biennium, the financial situation under the regular budget was primarily influenced by the pattern of payments by Member States of their assessed contributions, the need to slow down programme implementation and the staff reduction programme.

I. STATUS OF ASSESSED CONTRIBUTIONS TO THE REGUALR BUDGET

2. Annex I to the present document shows the status of assessed contributions to the regular budget as of 15 November 1993. As of that date, unpaid assessed contributions for the period 1986 to 1992 amounted to $4,672,048 and AS 134,184,418 (equivalent to $11,468,738 at an exchange rate of US$ 1 = AS 11.70) for a total equivalent of $16,140,786. Unpaid assessed contributions for 1993 amounted to $3,241,421 and AS 338,315,309 (equivalent to $28,915,815) for a total equivalent of $32,157,236 or 32.9 per cent of the 1993 assessment. The total cumulative amount outstanding is equivalent to $48,298,022 or 49.4 per cent of the 1993 assessment. As of 15 November, the collection rate during 1993 amounted to 90.4 per cent of the 1993 assessment, 67.1 per cent of which relates to current year collections and 23.2 per cent to prior year collections. At the same time last year, the collection rate for 1992 was about 86.6 per cent.

3. Annex II shows the status of advances to the Working Capital Fund as of 15 November 1993. Unpaid advances to the Fund as of that date amounted to $84,000. Due to the cash flow

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conditions experienced during the biennium, the Working Capital Fund was replenished to a level of $8,916,000 in September 1993. While it was necessary to advance $2,000,000 from the Working Capital Fund in October 1993 to the General Fund in order to finance approved regular budget appropriations of the Organization as foreseen in financial regulation 5.4 and General Conference decision GC.4/Dec.16, it is expected that the Fund will be replenished to its current level of $8,916,000 by the end of December 1993.

II. CASH FLOW, 1993-1994

4. Annex III, table 1, shows the general fund cash flow analysis for 1993 as of 31 October 1993. Annex III, tables 2 and 3 show two versions of the estimated 1994 general fund cash flow analysis. In both versions, projections of assessed contributions income are based on previous patterns of receipts of income, adjusted for information received from Member States. However, with respect to estimated budgeted disbursements, annex III, table 2, reflects 100 per cent implementation in 1994 while annex III, table 3, reflects 85 per cent implementation in 1994.

III. FINANCIAL PERFORMANCE OF THE REGULAR AND OPERATIONAL BUDGETS

5. The status of regular budget implementation for the period 1 January 1992 to 31 October 1993 is presented in annex IV to the present document. Table 1 of annex IV shows the status of implementation by major programme and table 2 by major object of expenditure.

6. The implementation of the plan of action to stabilize the financial situation described in document IDB.11/6-PBC.9/8 and Add.1 has resulted in some improvement in the financial situation of the operational budget.

7. The present estimates of income, expenditure and reserve balances for 1993 are summarized below.

8. The current exercise to reduce staff levels in the operational budget has led to reduced monthly expenditure levels. Stabilization of the operational budget is expected to be achieved by the end of 1993.

9. The revised appropriations for the 1992-1993 biennium by major programme arising from the changes to the structure of the UNIDO Secretariat as presented in document IDB.11/6-PBC.8/6 and noted by the Industrial Development Board in decision IDB.11/Dec.30 are shown in annex V to the present document.

IV. ACTION REQUIRED OF THE GENERAL CONFERENCE

10. The General Conference may wish to take note of the present document.

Operational budget status report for 1993
(In thousands of US dollars)

	As at 30 September 1993	Estimated at 31 December 1993
Opening reserve balance (1 January 1993)	4,396.6	4,396.6
Income	11,780.6	14,209.4
Expenditures	(14,021.1)	(17,817.0)
Closing reserve balances	2,156.1	789.0

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 15 November 1993)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 15 November 1993					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.70)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	141	14,728	986	102,906	0	0	0	0	141	14,728	986	102,906	10,054	11,181
ALBANIA	0.01	986	102,906	986	102,906	0	0	0	0	986	102,906	986	102,906	17,590	19,562
ALGERIA	0.16	0	0	15,775	1,646,493	0	0	15,775	1,646,493	0	0	0	0	0	0
ANGOLA	0.01	30,022	102,906	986	102,906	0	0	0	0	30,022	102,906	986	102,906	17,590	48,598
ARGENTINA	0.56	6,543	682,894	55,213	5,762,726	0	0	0	0	6,543	682,894	55,213	5,762,726	550,908	612,864
ARMENIA	0.13	12,817	1,337,776	12,817	1,337,776	0	0	0	0	12,817	1,337,776	12,817	1,337,776	228,680	254,314
AUSTRALIA	1.50	0	0	147,892	15,435,872	0	0	127,763	13,334,967	0	0	20,129	2,100,905	179,565	199,694
AUSTRIA	0.74	0	0	72,960	7,615,030	0	0	72,960	7,615,030	0	0	0	0	0	0
BAHAMAS	0.02	25,617	205,812	1,972	205,812	24,443	83,298	0	0	1,174	122,514	1,972	205,812	28,062	31,208
BAHRAIN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
BANGLADESH	0.01	19,313	102,906	986	102,906	4,028	0	0	0	15,285	102,906	986	102,906	17,590	33,861
BARBADOS	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
BELARUS	0.31	176,441	3,190,080	30,564	3,190,080	0	0	0	0	176,441	3,190,080	30,564	3,190,080	545,312	752,317
BELGIUM	1.05	399	41,610	103,524	10,805,111	399	41,610	103,524	10,805,111	0	0	0	0	0	0
BELIZE	0.01	9,738	102,906	986	102,906	9,738	102,906	986	102,906	0	0	0	0	0	0
BENIN	0.01	986	102,906	986	102,906	986	102,906	0	0	0	0	986	102,906	8,795	9,781
BHUTAN	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
BOLIVIA	0.01	3,275	102,906	986	102,906	0	0	0	0	3,275	102,906	986	102,906	17,590	21,851
BOSNIA AND HERZEGOVINA	0.04	3,944	411,623	3,944	411,623	0	0	0	0	3,944	411,623	3,944	411,623	70,362	78,250
BOTSWANA	0.01	986	102,906	986	102,906	196	20,427	0	0	790	82,479	986	102,906	15,844	17,620
BRAZIL	1.58	2,619,032	16,259,119	155,779	16,259,119	2,619,032	16,259,119	0	0	0	0	155,779	16,259,119	1,389,668	1,545,447
BULGARIA	0.13	0	0	12,817	1,337,776	0	0	0	0	0	0	12,817	1,337,776	114,340	127,157
BURKINA FASO	0.01	40,291	102,906	986	102,906	0	0	0	0	40,291	102,906	986	102,906	17,590	58,867
BURUNDI	0.01	920	96,058	986	102,906	757	79,088	0	0	163	16,970	986	102,906	10,245	11,394

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 15 November 1993					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE.11.70)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
CAMEROON	0.01	1,185	102,906	986	102,906	0	0	0	0	1,185	102,906	986	102,906	17,590	19,761
CANADA	3.09	0	0	304,657	31,797,897	0	0	304,657	31,797,897	0	0	0	0	0	0
CAPE VERDE	0.01	27,070	102,906	986	102,906	17,342	0	0	0	9,728	102,906	986	102,906	17,590	28,304
CENTRAL AFRICAN REPUBLIC	0.01	25,690	102,906	986	102,906	0	0	0	0	25,690	102,906	986	102,906	17,590	44,266
CHAD	0.01	9,738	102,906	986	102,906	0	0	0	0	9,738	102,906	986	102,906	17,590	28,314
CHILE	0.08	141,530	823,247	7,888	823,247	133,642	0	0	0	7,888	823,247	7,888	823,247	140,726	156,502
CHINA	0.76	0	0	74,932	7,820,842	0	0	74,932	7,820,842	0	0	0	0	0	0
COLOMBIA	0.13	0	0	12,817	1,337,776	0	0	12,817	1,337,776	0	0	0	0	0	0
COMOROS	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	17,590	64,006
CONGO	0.01	20,371	102,906	986	102,906	0	0	0	0	20,371	102,906	986	102,906	17,590	38,947
COSTA RICA	0.01	53,628	102,906	986	102,906	11,743	0	0	0	41,885	102,906	986	102,906	17,590	60,461
COTE D'IVOIRE	0.02	22,028	205,812	1,972	205,812	22,028	205,812	1,972	205,812	0	0	0	0	0	0
CROATIA	0.13	12,817	1,337,776	12,817	1,337,776	0	0	0	0	12,817	1,337,776	12,817	1,337,776	228,680	254,314
CUBA	0.09	82,029	926,152	8,874	926,152	61,530	0	0	0	20,499	926,152	8,874	926,152	158,316	187,689
CYPRUS	0.02	0	0	1,972	205,812	0	0	1,972	205,812	0	0	0	0	0	0
CZECH REPUBLIC	0.37	0	0	36,480	3,807,515	0	0	36,480	3,807,515	0	0	0	0	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	75,274	514,529	4,930	514,529	48,937	0	0	0	26,337	514,529	4,930	514,529	87,954	119,221
DENMARK	0.64	0	0	63,100	6,585,972	0	0	63,100	6,585,972	0	0	0	0	0	0
DJIBOUTI	0.01	9,738	102,906	986	102,906	0	0	0	0	9,738	102,906	986	102,906	17,590	28,314
DOMINICA	0.01	9,491	102,906	986	102,906	8,607	10,691	0	0	884	92,215	986	102,906	16,677	18,547
DOMINICAN REPUBLIC	0.02	135,304	205,812	1,972	205,812	0	0	0	0	135,304	205,812	1,972	205,812	35,182	172,458
ECUADOR	0.03	40,378	308,717	2,958	308,717	0	0	0	0	40,378	308,717	2,958	308,717	52,772	96,108
EGYPT	0.07	0	0	6,902	720,341	0	0	6,902	720,341	0	0	0	0	0	0

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 15 November 1993					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE: 11.70)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
EL SALVADOR	0.01	33,850	102,906	986	102,906	0	0	0	0	33,850	102,906	986	102 906	17,590	52,426
EQUATORIAL GUINEA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	17,590	64,008
ETHIOPIA	0.01	8,413	102,906	986	102,906	8,413	102,906	272	28,389	0	0	714	74,517	6,369	7,083
FIJI	0.01	15,088	102,906	986	102,906	0	0	0	0	15,088	102,906	986	102,906	17,590	33,664
FINLAND	0.56	0	0	55,213	5,762,726	0	0	55,213	5,762,726	0	0	0	0	0	0
FRANCE	5.96	0	0	587,623	61,331,866	0	0	587,623	61,331,866	0	0	0	0	0	0
GABON	0.02	50,413	205,812	1,972	205,812	0	0	0	0	50,413	205,812	1,972	205,812	35,182	87,567
GAMBIA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	17,590	64,008
GEORGIA	0.21	20,705	2,161,022	20,705	2,161,022	0	0	0	0	20,705	2,161,022	20,705	2,161,022	369,406	410,816
GERMANY	8.87	0	0	874,533	91,277,458	0	0	874,533	91,277,458	0	0	0	0	0	0
GHANA	0.01	9,738	102,906	986	102,906	9,738	102,906	986	102,906	0	0	0	0	0	0
GREECE	0.35	7,315	763,466	34,508	3,601,704	7,315	763,466	34,508	3,601,704	0	0	0	0	0	0
GRENADA	0.01	36,828	102,906	986	102,906	7,876	0	0	0	28,952	102,906	986	102,906	17,590	47,528
GUATEMALA	0.02	45,770	205,812	1,972	205,812	2,062	0	0	0	43,708	205,812	1,972	205,812	35,182	80,862
GUINEA	0.01	889	92,766	986	102,906	0	0	0	0	889	92,766	986	102,906	16,724	18,599
GUINEA-BISSAU	0.01	30,428	102,906	986	102,906	0	0	0	0	30,428	102,906	986	102,906	17,590	49,004
GUYANA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
HAITI	0.01	40,695	102,906	986	102,906	0	0	0	0	40,695	102,906	986	102,906	17,590	59,271
HONDURAS	0.01	34,330	102,906	986	102,906	15,204	0	0	0	19,126	102,906	986	102,906	17,590	37,702
HUNGARY	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
INDIA	0.36	0	0	35,494	3,704,609	0	0	35,494	3,704,609	0	0	0	0	0	0
INDONESIA	0.16	0	0	15,775	1,646,493	0	0	15,775	1,646,493	0	0	0	0	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	31,002	3,235,785	74,932	7,820,842	0	0	0	0	31,002	3,235,785	74,932	7,820,842	945,011	1,050,945
IRAQ	0.13	117,971	1,337,776	12,817	1,337,776	0	0	0	0	117,971	1,337,776	12,817	1,337,776	228,680	359,468

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 15 November 1993					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.79)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
IRELAND	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
ISRAEL	0.23	253	26,366	22,677	2,366,834	253	26,366	20,022	2,089,761	0	0	2,655	277,073	23,681	26,336
ITALY	4.26	0	0	420,013	43,837,877	0	0	420,013	43,837,877	0	0	0	0	0	0
JAMAICA	0.01	16,057	102,906	986	102,906	0	0	0	0	16,057	102,906	986	102,906	17,590	34,633
JAPAN	12.36	0	0	1,218,628	127,191,588	0	0	1,218,628	127,191,588	0	0	0	0	0	0
JORDAN	0.01	24,747	102,906	986	102,906	0	0	0	0	24,747	102,906	986	102,906	17,590	43,323
KENYA	0.01	12,982	102,906	986	102,906	0	0	0	0	12,982	102,906	986	102,906	17,590	31,558
KUWAIT	0.25	0	0	24,649	2,572,645	0	0	0	0	0	0	24,649	2,572,645	219,894	244,532
KYRGYZSTAN	0.06	0	0	5,916	617,435	0	0	0	0	0	0	5,916	617,435	52,772	58,688
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0	0	986	102,906	0	0	11	1,122	0	0	975	101,784	8,699	9,674
LEBANON	0.01	26,169	102,906	986	102,906	16,441	0	0	0	9,728	102,906	986	102,906	17,590	28,304
LESOTHO	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
LIBERIA	0.01	18,490	102,906	986	102,906	0	0	0	0	18,490	102,906	986	102,906	17,590	37,066
LIBYAN ARAB JAMAHIRIYA	0.24	442,105	2,469,740	23,663	2,469,740	220,594	0	0	0	221,511	2,469,740	23,663	2,469,740	422,178	667,352
LITHUANIA	0.15	146,071	1,543,587	14,789	1,543,587	89,919	0	0	0	56,152	1,543,587	14,789	1,543,587	263,862	334,813
LUXEMBOURG	0.06	0	0	5,916	617,435	0	0	5,916	617,435	0	0	0	0	0	0
MADAGASCAR	0.01	11,900	102,906	986	102,906	6,701	0	0	0	5,199	102,906	986	102,906	17,590	23,775
MALAWI	0.01	89	9,291	986	102,906	0	0	0	0	89	9,291	986	102,906	9,583	10,664
MALAYSIA	0.12	0	0	11,831	1,234,870	0	0	0	0	0	0	11,831	1,234,870	105,544	117,375
MALDIVES	0.01	986	102,906	986	102,906	0	0	0	0	986	102,906	986	102,906	17,590	19,562
MALI	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	17,590	64,006
MALTA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	-	-
MAURITANIA	0.01	27,932	102,906	986	102,906	-	0	0	0	27,932	102,906	986	102,906	17,590	46,508

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 19 November 1993					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Bud. 11.70)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
MAURITIUS	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
MEXICO	0.87	2,312	241,330	85,777	8,952,806	2,312	241,330	83,979	8,765,142	0	0	1,798	187,664	16,040	17,838
MONGOLIA	0.01	9,738	102,906	986	102,906	9,738	102,906	986	102,906	0	0	0	0	0	0
MOROCCO	0.03	0	0	2,958	308,717	0	0	0	0	0	0	2,958	308,717	26,386	29,344
MOZAMBIQUE	0.01	986	102,906	986	102,906	98	10,227	0	0	888	92,679	986	102,906	16,716	16,591
MYANMAR	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
NAMIBIA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
NEPAL	0.01	25,680	102,906	986	102,906	0	0	0	0	25,680	102,906	986	102,906	17,590	44,256
NETHERLANDS	1.49	0	0	146,906	15,332,967	0	0	146,906	15,332,967	0	0	0	0	0	0
NEW ZEALAND	0.24	0	0	23,663	2,469,740	0	0	23,663	2,469,740	0	0	0	0	0	0
NICARAGUA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	17,590	64,006
NIGER	0.01	33,850	102,906	986	102,906	0	0	0	0	33,850	102,906	986	102,906	17,590	52,426
NIGERIA	0.20	14,913	1,556,466	19,719	2,058,116	9,283	968,853	0	0	5,630	587,613	19,719	2,058,116	226,130	251,479
NORWAY	0.55	0	0	54,227	5,659,620	0	0	54,227	5,659,620	0	0	0	0	0	0
OMAN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
PAKISTAN	0.06	111	11,614	5,916	617,435	0	0	0	0	111	11,614	5,916	617,435	53,786	59,797
PANAMA	0.02	59,086	205,812	1,972	205,812	31,487	0	0	0	27,578	205,812	1,972	205,812	35,152	64,730
PAPUA NEW GUINEA	0.01	2,363	102,906	986	102,906	1,454	8,078	0	0	909	94,828	986	102,906	16,900	18,796
PARAGUAY	0.02	81,973	205,812	1,972	205,812	0	0	0	0	81,973	205,812	1,972	205,812	35,182	[illegible]
PERU	0.06	109,931	617,435	5,916	617,435	104,196	18,902	0	0	5,735	598,533	5,916	617,435	103,929	115,660
PHILIPPINES	0.07	6,938	720,341	6,902	720,341	6,938	720,341	1,680	175,357	0	0	5,222	544,984	46,580	51,802
POLAND	0.47	89	9,238	46,339	4,836,573	89	9,238	46,339	4,836,573	0	0	0	0	0	0
PORTUGAL	0.20	17,747	1,852,255	19,719	2,058,116	17,747	1,852,255	19,719	2,058,116	0	0	0	0	0	0
QATAR	0.05	48,691	514,529	4,930	514,529	48,691	514,529	82	8,513	0	0	4,848	506,016	43,249	48,097
REPUBLIC OF KOREA	0.68	67,044	6,997,595	67,044	6,997,595	66,790	6,971,088	0	0	254	26,507	67,044	6,997,595	600,351	667,649

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 15 November 1993					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Doc. 11.70)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
REPUBLIC OF MOLDOVA	0.15	0	0	14,789	1,543,587	0	0	0	0	0	0	14,789	1,543,587	131,931	146,720
ROMANIA	0.17	16,761	1,749,380	16,761	1,749,399	0	0	0	0	16,761	1,749,380	16,761	1,749,399	299,041	332,562
RUSSIAN FEDERATION	8.59	5,182,682	91,071,647	846,927	88,396,096	4,393,650	8,718,151	0	0	789,032	82,353,496	846,927	88,396,096	14,593,982	16,279,941
RWANDA	0.01	9,471	102,906	986	102,906	9,471	102,906	125	13,032	0	0	861	89,874	7,682	8,543
SAINT KITTS AND NEVIS	0.01	36,330	102,906	986	102,906	10,000	0	0	0	26,330	102,906	986	102,906	17,590	44,920
SAINT LUCIA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SAINT VINCENT AND THE GRENADINES	0.01	25,216	102,906	986	102,906	0	0	0	0	25,216	102,906	986	102,906	17,590	43,754
SAO TOME AND PRINCIPE	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	17,590	64,006
SAUDI ARABIA	0.95	0	0	93,685	9,776,052	0	0	93,685	9,776,052	0	0	0	0	0	0
SENEGAL	0.01	11,964	102,906	986	102,906	11,964	102,906	986	102,906	0	0	0	0	0	0
SEYCHELLES	0.01	20,131	102,906	986	102,906	0	0	0	0	20,131	102,906	986	102,906	17,590	38,707
SIERRA LEONE	0.01	36,120	102,906	986	102,906	0	0	0	0	36,120	102,906	986	102,906	17,590	54,702
SLOVAKIA	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
SLOVENIA	0.09	8,874	926,152	8,874	926,152	8,874	926,152	8,874	926,152	0	0	0	0	0	0
SOMALIA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	17,590	64,006
SPAIN	1.98	0	0	103,245	20,169,540	0	0	0	0	0	0	103,245	20,169,540	1,723,892	1,917,137
SRI LANKA	0.01	986	102,906	986	102,906	986	102,906	0	0	0	0	986	102,906	8,795	9,781
SUDAN	0.01	979	98,809	986	102,906	0	0	0	0	979	98,809	986	102,906	17,069	18,983
SURINAME	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	17,590	64,006
SWAZILAND	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SWEDEN	1.10	0	0	108,454	11,319,640	0	0	108,454	11,319,640	0	0	0	0	0	0
SWITZERLAND	1.15	0	0	113,384	11,834,169	0	0	113,384	11,834,169	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0.04	3,944	411,623	3,944	411,623	0	0	0	0	3,944	411,623	3,944	411,623	70,362	78,250

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 15 November 1993					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Rule 11.70)	T O T A L
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
TAJIKISTAN	0.05	0	0	4,930	514,529	0	0	0	0	0	0	4,930	514,529	43,977	43,927
THAILAND	0.11	0	0	10,845	1,131,964	0	0	10,845	1,131,964	0	0	0	0	0	0
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	0	0	1,972	205,812	0	0	0	0	0	0	1,972	205,812	17,591	19,563
TOGO	0.01	1,203	102,906	986	102,906	0	0	0	0	1,203	102,906	986	102,906	17,590	19,779
TONGA	0.01	12,356	102,906	986	102,906	12,059	71,952	0	0	297	30,954	986	102,906	11,441	12,724
TRINIDAD AND TOBAGO	0.05	25,883	514,529	4,930	514,529	21,819	90,338	0	0	4,064	424,191	4,930	514,529	80,233	89,227
TUNISIA	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
TURKEY	0.27	1,159	121,000	26,621	2,778,457	1,159	121,000	1,709	178,422	0	0	24,912	2,600,035	222,225	247,137
UGANDA	0.01	871	90,900	986	102,906	0	0	0	0	871	90,900	986	102,906	16,984	18,421
UKRAINE	1.17	661,394	12,039,980	115,356	12,039,980	347,702	0	0	0	313,692	12,039,980	115,356	12,039,980	2,058,116	2,487,164
UNITED ARAB EMIRATES	0.21	506,972	2,161,022	20,705	2,161,022	20,684	0	0	0	486,288	2,161,022	20,705	2,161,022	369,406	876,399
UNITED KINGDOM	4.98	0	0	491,001	51,247,096	0	0	491,001	51,247,096	0	0	0	0	0	0
UNITED REPUBLIC OF TANZANIA	0.01	8,914	102,906	986	102,906	3,534	0	0	0	5,380	102,906	986	102,906	17,590	23,956
UNITED STATES OF AMERICA	25.00	1,092,297	114,006,115	2,464,862	257,264,539	1,092,297	114,006,115	1,246,606	130,111,762	0	0	1,218,256	127,152,777	10,867,759	12,086,015
URUGUAY	0.04	38,952	411,623	3,944	411,623	35,587	60,390	0	0	3,365	351,233	3,944	411,623	65,201	72,510
VANUATU	0.01	15,917	102,906	986	102,906	15,121	19,785	0	0	796	83,121	986	102,906	15,899	17,681
VENEZUELA	0.49	47,413	4,948,613	48,311	5,042,385	0	0	0	0	47,413	4,948,613	48,311	5,042,385	853,931	949,655
VIET NAM	0.01	36	3,802	986	102,906	0	0	0	0	36	3,802	986	102,906	9,120	10,142
YEMEN	0.01	62,682	102,906	986	102,906	0	0	0	0	62,682	102,906	986	102,906	17,590	81,258
YUGOSLAVIA	0.14	773,010	1,646,493	13,803	1,440,681	1,800	0	0	0	771,210	1,646,493	13,803	1,440,681	263,861	1,048,874
ZAIRE	0.01	19,535	102,906	986	102,906	0	0	0	0	19,535	102,906	986	102,906	17,590	38,111
ZAMBIA	0.01	12,593	102,906	986	102,906	3,000	0	0	0	9,593	102,906	986	102,906	17,590	28,169

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 15 November 1993					TOTAL
			Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.70)	
			Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
ZIMBABWE	0.01		899	93,803	986	102,906	808	84,273	0	0	91	9,530	986	102,906	9,610	10,687
Sub-Total 1 (165 States)	100.00	86-	63,382	0	0	0	0	0	0	0	63,382	0	0	0	0	63,382
		87-	85,500	0	0	0	5,938	0	0	0	79,562	0	0	0	0	79,562
		88-	204,593	0	0	0	45,446	0	0	0	159,147	0	0	0	0	159,147
		89-	425,542	0	0	0	55,350	0	0	0	370,192	0	0	0	0	370,192
		90-	2,462,160	0	0	0	1,548,418	0	0	0	913,742	0	0	0	0	913,742
		91-	8,309,642	0	0	0	6,509,251	0	0	0	1,800,391	0	0	0	0	1,800,391
		92-	2,758,491	287,910,540	0	0	1,472,859	153,726,122	0	0	1,285,632	134,184,418	0	0	11,468,738	12,754,370
		93-	0	0	9,859,460	1,029,058,172	0	0	6,618,039	690,742,863	0	0	3,241,421	338,315,309	28,915,815	32,157,236
		T-	14,309,310	287,910,540	9,859,460	1,029,058,172	9,637,262	153,726,122	6,618,039	690,742,863	4,672,048	134,184,418	3,241,421	338,315,309	40,384,553	48,298,022
TOTAL (165 States)	100.00	86-	63,382	0	0	0	0	0	0	0	63,382	0	0	0	0	63,382
		87-	85,500	0	0	0	5,938	0	0	0	79,562	0	0	0	0	79,562
		88-	204,593	0	0	0	45,446	0	0	0	159,147	0	0	0	0	159,147
		89-	425,542	0	0	0	55,350	0	0	0	370,192	0	0	0	0	370,192
		90-	2,462,160	0	0	0	1,548,418	0	0	0	913,742	0	0	0	0	913,742
		91-	8,309,642	0	0	0	6,509,251	0	0	0	1,800,391	0	0	0	0	1,800,391
		92-	2,758,491	287,910,540	0	0	1,472,859	153,726,122	0	0	1,285,632	134,184,418	0	0	11,468,738	12,754,370
		93-	0	0	9,859,460	1,029,058,172	0	0	6,618,039	690,742,863	0	0	3,241,421	338,315,309	28,915,815	32,157,236
		T-	14,309,310	287,910,540	9,859,460	1,029,058,172	9,637,262	153,726,122	6,618,039	690,742,863	4,672,048	134,184,418	3,241,421	338,315,309	40,384,553	48,298,022

1. Subject to the approval by the General Conference of Industrial Development Board decision IDB.11/Dec.30, Armenia, Bosnia and Herzegovina, Croatia, Georgia, Kyrgyzstan, the Republic of Moldova, Slovenia, Tajikistan and The former Republic of Macedonia have been included in the scale of assessments. The rates for the Russian Federation and Yugoslavia have been adjusted accordingly.

2. Czechoslovakia ceased to exist on 31 December 1992. In January 1993 the Czech Republic and Slovakia became Member States of UNIDO. It is expected that rates of assessment will be approved in December 1993 by the General Assembly. In the meantime, the rate for Czechoslovakia of .55 per cent has been divided between the Czech Republic and Slovakia according to a ratio of two thirds to one third respectively.

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS OF 15 NOVEMBER 1993

(In US dollars)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.16	14,400	14,400	0	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.56	50,400	50,400	0	0
ARMENIA	0.13	11,700	0	0	11,700
AUSTRALIA	1.50	135,000	135,000	0	0
AUSTRIA	0.74	66,600	66,600	0	0
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	2,700	0	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.31	27,900	27,900	0	0
BELGIUM	1.05	94,500	94,500	0	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOSNIA AND HERZEGOVINA	0.04	3,600	0	0	3,600
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.58	142,200	134,300	7,900	0
BULGARIA	0.13	11,700	11,700	0	0
BURKINA FASO	0.01	900	600	0	300
BURUNDI	0.01	900	900	0	0
CAMEROON	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
CANADA	3.09	278,100	278,100	0	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.76	68,400	68,400	0	0
COLOMBIA	0.13	11,700	11,700	0	0
COMOROS	0.01	900	0	0	900
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	900	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CROATIA	0.13	11,700	0	0	11,700
CUBA	0.09	8,100	8,100	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECH REPUBLIC	0.37	33,300	0	33,300	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.64	57,600	57,600	0	0
DJIBOUTI	0.01	900	0	0	900
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	0	0	1,800
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	0	900
EQUATORIAL GUINEA	0.01	900	0	0	900
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.56	50,400	50,400	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
FRANCE	5.96	536,400	536,400	0	0
GABON	0.02	1,800	1,800	0	0
GAMBIA	0.01	900	0	0	900
GEORGIA	0.21	18,900	0	0	18,900
GERMANY	8.87	798,300	798,300	0	0
GHANA	0.01	900	900	0	0
GREECE	0.35	31,500	31,500	0	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.18	16,200	16,200	0	0
INDIA	0.36	32,400	32,400	0	0
INDONESIA	0.16	14,400	14,400	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	68,400	68,400	0	0
IRAQ	0.13	11,700	10,800	0	900
IRELAND	0.18	16,200	16,200	0	0
ISRAEL	0.23	20,700	20,700	0	0
ITALY	4.26	383,400	383,400	0	0
JAMAICA	0.01	900	900	0	0
JAPAN	12.36	1,112,400	1,112,400	0	0
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.25	22,500	22,500	0	0
KYRGYZSTAN	0.06	5,400	0	0	5,400

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.24	21,600	21,600	0	0
LITHUANIA	0.15	13,500	0	13,500	0
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.12	10,800	10,800	0	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	0	900
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.87	78,300	78,300	0	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	2,700	0	0
MOZAMBIQUE	0.01	900	900	0	0
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.49	134,100	134,100	0	0
NEW ZEALAND	0.24	21,600	21,600	0	0
NICARAGUA	0.01	900	0	0	900
NIGER	0.01	900	900	0	0
NIGERIA	0.20	18,000	18,000	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
NORWAY	0.55	49,500	49,500	0	0
OMAN	0.03	2,700	2,700	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	6,300	0	0
POLAND	0.47	42,300	42,300	0	0
PORTUGAL	0.20	18,000	18,000	0	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.68	61,200	19,800	41,400	0
REPUBLIC OF MOLDOVA	0.15	13,500	0	0	13,500
ROMANIA	0.17	15,300	15,300	0	0
RUSSIAN FEDERATION	8.59	773,100	796,500	-23,400	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	900	0	0
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	0	900
SAUDI ARABIA	0.95	85,500	85,500	0	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	900	0	0
SLOVAKIA	0.18	16,200	0	16,200	0
SLOVENIA	0.09	8,100	0	8,100	0
SOMALIA	0.01	900	0	0	900
SPAIN	1.96	176,400	176,400	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	0	900
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.10	99,000	99,000	0	0
SWITZERLAND	1.15	103,500	103,500	0	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
TAJIKISTAN	0.05	4,500	0	0	4,500
THAILAND	0.11	9,900	9,900	0	0
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	1,800	0	0	1,800
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.27	24,300	24,300	0	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.17	105,300	105,300	0	0
UNITED ARAB EMIRATES	0.21	18,900	18,900	0	0
UNITED KINGDOM	4.98	448,200	448,200	0	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.49	44,100	44,100	0	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	900	0	0
YUGOSLAVIA	0.14	12,600	14,400	-1,800	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	900	0	0
	======	==========	==========	==========	==========
Sub-total (165 States)	**100.00**	**9,000,000**	**8,820,800**	**95,200**	**84,000**
	======	==========	==========	==========	==========
T O T A L (165 States)	**100.00**	**9,000,000**	**8,820,800**	**95,200**	**84,000**

1. Subject to the approval by the General Conference of Industrial Development Board decision IDB.11/Dec.30, Armenia, Bosnia and Herzegovina, Croatia, Georgia, Kyrgyzstan, the Republic of Moldova, Slovenia, Tajikistan and The former Yugoslav Republic of Macedonia have been included in the scale of assessments. The rates for the Russian Federation and Yugoslavia have been adjusted accordingly.

2. Czechoslovakia ceased to exist on 31 December 1992. In January 1993 the Czech Republic and Slovakia became Member States of UNIDO. It is expected that rates of assessment will be approved in December 1993 by the General Assembly. In the meantime, the rate for Czechoslovakia of .55 per cent has been divided between the Czech Republic and Slovakia according to a ratio of two thirds to one third respectively.

Annex III

CASH FLOW ANALYSES FOR 1993 AND 1994

Table 1. Cash Flow Analysis for 1993, as of 31 October 1993

General Fund and Working Capital Fund

(In millions of United States dollars) a/

1993	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	17.4	18.5	16.6	22.1	29.8	30.7	30.2	26.5	22.8	16.2	9.8	19.6
Revaluation c/	(0.1)	0.3	(0.3)	(0.1)	0.8	(0.7)	(1.1)	(0.1)	0.4	0.2	0.0	0.0
Net opening cash	17.3	18.8	16.3	22.0	30.6	30.0	29.1	26.4	23.2	16.4	9.8	19.6
Contribution income d/												
1990-1991	1.2	0.3	1.4	0.0	0.0	2.6	1.0	0.1	0.7	0.4	0.1	0.0
1992	0.2	0.0	0.6	0.4	0.2	0.0	2.2	0.0	1.5	0.9	8.7	0.1
1993	6.5	3.7	14.6	14.8	3.5	4.7	1.5	4.0	0.5	0.5	12.8	4.1
Budgeted income e/	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2
Other income f/												
Cost reimbursements	0.6	0.7	0.9	1.9	1.0	1.6	1.8	0.8	0.7	1.7	1.1	1.1
Income CM,GK	0.0	0.1	0.0	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.5	0.1	0.0	0.0	2.1	0.5	0.8	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	1.1	0.0	0.0	0.3	0.5	0.4	0.0	0.0
Total incoming cash	9.1	5.0	17.6	17.3	8.2	9.6	7.6	5.5	4.1	4.0	22.9	5.5
Budgeted disbursements i/												
Current biennium	(7.1)	(6.2)	(6.9)	(6.4)	(6.8)	(8.0)	(7.7)	(7.6)	(9.4)	(8.5)	(12.0)	(12.5)
Other disbursements j/												
Cost reimbursements	(0.8)	(0.9)	(1.7)	(1.3)	(1.2)	(1.2)	(1.4)	(1.0)	(1.1)	(1.3)	(1.1)	(1.1)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK	0.0	(0.1)	(0.2)	(0.2)	(0.1)	0.0	(0.1)	(0.1)	0.0	(0.1)	0.0	0.0
Increase in net receivables g/	0.0	0.0	(1.1)	(0.5)	0.0	0.0	0.0	(0.4)	(0.6)	(0.7)	0.0	0.0
Interfund h/	0.0	0.0	(1.9)	(1.1)	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(7.9)	(7.2)	(11.8)	(9.5)	(8.1)	(9.4)	(10.2)	(9.1)	(11.1)	(10.6)	(13.1)	(13.6)
Closing cash k/	18.5	16.6	22.1	29.8	30.7	30.2	26.5	22.8	16.2	9.8	19.6	11.5
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Net closing cash m/	18.5	16.6	22.1	29.8	30.7	30.2	26.5	22.8	16.2	9.8	19.6	10.5
Unliquidated obligations at 31/12/93 (anticipated)												(15.0)
Surplus/(deficit) at 31/12/93												(4.5)

Table 2. Cash Flow Analysis for 1994, as of 31 October 1993

General Fund and Working Capital Fund

(In millions of United States dollars) a/

1994	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	11.5	(0.9)	(1.2)	13.3	22.6	12.6	8.5	0.4	(3.4)	(11.7)	(20.1)	(3.7)
Revaluation c/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	11.5	(0.9)	(1.2)	13.3	22.6	12.6	8.5	0.4	(3.4)	(11.7)	(20.1)	(3.7)
Contribution income d/												
1990-1991	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1992-1993	1.0	0.2	8.9	2.1	0.2	0.2	0.1	0.1	0.1	0.1	8.7	0.1
1994	0.3	11.3	16.4	17.9	0.4	5.3	1.5	4.9	0.4	0.3	16.5	0.6
Budgeted income e/	0.1	0.0	0.0	0.1	0.2	0.2	0.1	0.0	0.0	0.0	0.0	0.1
Other income f/												
Cost reimbursements	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.2	1.3	1.3	1.3
Income CM,GK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	2.7	12.8	26.6	21.4	2.1	6.9	3.0	6.3	1.7	1.7	26.5	2.1
Budgeted disbursements i/												
Prior biennium	(5.0)	(3.0)	(2.0)	(2.0)	(2.0)	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0
Current biennium	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.9)
Other disbursements j/												
Cost reimbursements	(1.3)	(1.3)	(1.3)	(1.3)	(1.3)	(1.2)	(1.3)	(1.3)	(1.2)	(1.3)	(1.3)	(1.3)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(15.1)	(13.1)	(12.1)	(12.1)	(12.1)	(11.0)	(11.1)	(10.1)	(10.0)	(10.1)	(10.1)	(10.2)
Closing cash k/	(0.9)	(1.2)	13.3	22.6	12.6	8.5	0.4	(3.4)	(11.7)	(20.1)	(3.7)	(11.8)
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Net closing cash m/	(0.9)	(1.2)	13.3	22.6	12.6	8.5	0.4	(3.4)	(11.7)	(20.1)	(3.7)	(12.8)
Unliquidated obligations at 31/12/94 (anticipated)												(9.0)
Surplus/(deficit) at 31/12/94												(21.8)

Table 3. Cash Flow Analysis for 1994, as of 31 October 1993

General Fund and Working Capital Fund

(In millions of United States dollars) a/

1994	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	11.5	0.5	1.5	17.3	27.9	19.2	16.4	9.6	7.1	0.1	(7.0)	10.7
Revaluation c/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	11.5	0.5	1.5	17.3	27.9	19.2	16.4	9.6	7.1	0.1	(7.0)	10.7
Contribution income d/												
1990-1991	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1992-1993	1.0	0.2	8.9	2.1	0.2	0.2	0.1	0.1	0.1	0.1	8.7	0.1
1994	0.3	11.3	16.4	17.9	0.4	5.3	1.5	4.9	0.4	0.3	16.5	0.6
Budgeted income e/	0.1	0.0	0.0	0.1	0.2	0.2	0.1	0.0	0.0	0.0	0.0	0.1
Other income f/												
Cost reimbursements	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.2	1.3	1.3	1.3
Income CM,GK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	2.7	12.8	26.6	21.4	2.1	6.9	3.0	6.3	1.7	1.7	26.5	2.1
Budgeted disbursements i/												
Prior biennium	(5.0)	(3.0)	(2.0)	(2.0)	(2.0)	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0
Current biennium	(7.4)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)	(7.5)
Other disbursements j/												
Cost reimbursements	(1.3)	(1.3)	(1.3)	(1.3)	(1.3)	(1.2)	(1.3)	(1.3)	(1.2)	(1.3)	(1.3)	(1.3)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(13.7)	(11.8)	(10.8)	(10.8)	(10.8)	(9.7)	(9.8)	(8.8)	(8.7)	(8.8)	(8.8)	(8.8)
Closing cash k/	0.5	1.5	17.3	27.9	19.2	16.4	9.6	7.1	0.1	(7.0)	10.7	4.0
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Net closing cash m/	0.5	1.5	17.3	27.9	19.2	16.4	9.6	7.1	0.1	(7.0)	10.7	3.0
Unliquidated obligations at 31/12/94 (anticipated)												(9.0)
Surplus/(deficit) at 31/12/94												(6.0)

Notes for Annex III, Cash Flow Analyses

a/ Based on exchange rate of US$1 = AS11.70 for the period November 1993 to December 1994.

b/ Opening Cash - Shows actual cash avaliable for January - November 1993 based on reconciled balances for RB, XP and WC bank accounts and projections of cash avaliable until the end of 1994.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures.

f/ Other income - Includes payments from UNOV and IAEA for costs incurred on their behalf and income from CM and GK.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Disbursements against regular budget and regular programme allotments.

j/ Other disbursements - Includes costs incurred on behalf of UNOV and IAEA, CM and GK disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB, XP and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, GK and UNDCP.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasability Analysis and Reporting (COMFAR)
GK	Account code: garage administration
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
UNDCP	United Nations Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: Working capital
XP	Account code: regular programme for technical cooperation

Annex IV

REGULAR BUDGET PERFORMANCE REPORT FOR 1992-1993

Table 1. Status of implementation by major programme
for the period 1 January 1992 to 31 October 1993
(In thousands of US dollars at US$1 = AS12.90)

Major programme	Budget estimates 1992-1993 (GC.4/42) (a)			Actual expenditure/income 1/1/92 to 31/10/93 (b)			Unutilized balance at 31/10/93 (c)=(a)-(b)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
100 - Policy-making Organs	2,543.0		2,543.0	1,223.0		1,223.0	1,320.0		1,320.0
200 - General Management	6,113.3		6,113.3	5,002.8		5,002.8	1,110.5		1,110.5
300 - Programme and Project Development	32,911.1		32,911.1	27,371.7		27,371.7	5,539.4		5,539.4
400 - Industrial Promotion, Consultations and Technology	19,790.5		19,790.5	16,125.4		16,125.4	3,665.1		3,665.1
500 - Industrial Operations	32,808.2		32,808.2	27,475.6		27,475.6	5,332.6		5,332.6
600 - Common Programmes	15,786.2		15,786.2	10,136.9		10,136.9	5,649.3		5,649.3
700 - External Relations, Public Information, Language and Documentation Services	27,172.3	3,627.5	23,544.8	20,191.5	2,330.0	17,861.5	6,980.8	1,297.5	5,683.3
800 - Administration	77,270.9	29,754.6	47,516.3	63,725.0	19,502.5	44,222.5	13,545.9	10,252.1	3,293.8
	214,395.5	33,382.1	181,013.4	171,251.9	21,832.5	149,419.4	43,143.6	11,549.6	31,594.0

Notes:

Budget estimates expressed by major programme.

Reflects gross and net basis budgets as described in document IDB.10/11/Add.1.

Annex IV (cont.)

REGULAR BUDGET PERFORMANCE REPORT FOR 1992-1993

Table 2. Status of budget implementation by major object of expenditure
for the period 1 January 1992 to 31 October 1993
(In thousands of US dollars at US$1 = AS12.90)

Major object of expenditure	Budget estimates 1992-1993 (GC.4/Res.27) (a)			Actual expenditure/income 1/1/92 to 31/10/93 (b)			Unutilized balance at 31/10/93 (c)=(a)-(b)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
Staff costs	149,665.6	16,614.1	133,051.5	121,453.8	11,549.5	109,904.3	28,211.8	5,064.6	23,147.2
Official travel/meetings	3,403.0	12.2	3,390.8	2,197.7	1.9	2,195.8	1,205.3	10.3	1,195.0
Contractual services	712.2		712.2	463.2		463.2	249.0		249.0
General operating expenses	29,635.0	15,717.9	13,917.1	24,588.1	9,801.1	14,787.0	5,046.9	5,916.8	(869.9)
Supplies and materials	1,110.8	282.3	828.5	937.1	101.3	835.8	173.7	181.0	(7.3)
Acquisition of furniture and equipment	964.4	393.5	570.9	638.7	195.4	443.3	325.7	198.1	127.6
Improvement to premises	300.0		300.0	175.0		175.0	125.0		125.0
Technical co-operation	10,755.7		10,755.7	7,122.1		7,122.1	3,633.6		3,633.6
Non-staff electronic data-processing costs	6,364.8	358.4	6,006.4	5,624.2	177.7	5,446.5	740.6	180.7	559.9
Other expenses	11,484.0	3.7	11,480.3	8,052.0	5.6	8,046.4	3,432.0	(1.9)	3,433.9
	214,395.5	33,382.1	181,013.4	171,251.9	21,832.5	149,419.4	43,143.6	11,549.6	31,594.0

Notes:

Budget estimates expressed by major object of expenditure.

Reflects gross and net basis budgets as described in document IDB.10/11/Add.1.

Annex V

REVISED APPROPRIATIONS FOR 1992-1993 BY MAJOR PROGRAMME
(In thousands of US dollars at US$1 = AS12.90)

Major Programme	Budget estimates 1992-1993 (GC.4/Res.27) (a)			Redeployments (b)			Revised Budget 1992-1993 (c)=(a)+(b)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
100 - Policy-making Organs	2,543.0		2,543.0				2,543.0		2,543.0
200 - General Management	6,113.3		6,113.3				6,113.3		6,113.3
300 - Programme Project Development	33,047.2		33,047.2	(136.1)		(136.1)	32,911.1		32,911.1
400 - Industrial Promotion, Consultations and Technology	17,267.8		17,267.8	2,522.7		2,522.7	19,790.5		19,790.5
500 - Industrial Operations	35,431.5		35,431.5	(2,623.3)		(2,623.3)	32,808.2		32,808.2
600 - Common Programmes	15,786.2		15,786.2				15,786.2		15,786.2
700 - External Relations, Public Information, Language and Documentation Services	27,172.3	3,627.5	23,544.8				27,172.3	3,627.5	23,544.8
800 - Administration	77,034.2	29,754.6	47,279.6	236.7		236.7	77,270.9	29,754.6	47,516.3
900 - Miscellaneous Income		1,750.6	(1,750.6)					1,750.6	(1,750.6)
	214,395.5	33,382.1	181,013.4	(0.0)		(0.0)	214,395.5	33,382.1	181,013.4